



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

changes in this government, Mr. Dodd does not urge any radical changes or the introduction of any popular element.

JOHN A. FAIRLIE.

Chapters on Municipal Administration and Accounting. By FREDERICK A. CLEVELAND, Ph.D., Director of the Bureau of Municipal Research. (New York: Longmans, Green and Company. 1909. Pp. xvi, 361.)

The day is past when the problem of good municipal government can be considered as one having to do simply, or even primarily, with general political principles. It was probably well that, at the outset of the present great movement for the reform of city government, special attention should be given to the proper place of municipal governments in our general constitutional system, the extent and nature of the powers that should be conferred upon them, and the agencies and methods through which these powers should be exercised. Regarding this phase of the subject, we have now a large number of excellent works, and if complete agreement on all points has not been reached, we have at least a clear presentation of the factors involved upon which to base an intelligent judgment.

This much has been accomplished; but, with that achieved, we have only laid the basis or cleared the ground for attacking the real problem of securing an honest and efficient administration of local affairs. This problem is the purely practical one of putting the internal organization and methods of business of municipal services upon a business basis. Here we have to do with questions which are not peculiar to governmental affairs but are identical with those of all important industrial undertakings. Even in these cases where the financial interests of the members are directly concerned, a realization has only slowly been had that a large concern must be conducted in quite a different way from a small one if the same efficient results are to be obtained. In proportion, as the scale of operations of an undertaking becomes broader, of more diverse character and greater complexity, the necessity becomes urgent that those having the direction of affairs shall have at hand means by which they can constantly keep themselves informed of exactly the condition of the business that is in their charge, the necessity for, cost of, and benefits received from, each operation and how affairs generally are being conducted in comparison with past experience and that of other similar

undertakings. In the same way, it is only by the possession of such information that the stockholders and others interested can know the extent to which those to whom they have delegated the administration of affairs are performing their duties with fidelity and zeal.

There is but one way by which this result can be secured—by organizing the working force so that responsibility is definitely located and by perfecting a system of recording and reporting all transactions, and chiefly those of a financial character, so that complete data, systematically arranged and scientifically analysed, are always available to both the directing heads and the general body of interested parties. True of all big undertakings this is supremely so of that most important and complex of all corporations—the municipality.

Now the significant feature of this is that in attempting to secure this end we are dealing with a purely business proposition. It is a matter of intense congratulation, therefore, that this phase of the problem is now being recognized. More and more contributions to the study of municipal governments are partaking of technical studies of methods. In this the National Municipal League has been the path breaker, and following it has come the establishment of the Bureau of Municipal Research in New York, at the head of which is the author of the book under review, and whose influence for good can scarcely be overestimated.

All this is by way of making clear the field to which Dr. Cleveland has devoted himself in this book, and the great practical importance of his study. The book itself is a collection of twenty-odd papers which had been read by him at different gatherings or published in economic and technical journals. From this results considerable repetition, but it is only by constant repetition that the truths he presents can be driven home. The burden of all his papers is that we are asking the impossible from even the highest minded and best intentioned public servants so long as they are not given the means of themselves, to say nothing of the general public, knowing how affairs in the different branches of the municipal service are going. The one imperative need of good government is a thoroughly modernized and scientific accounting system—one that will not only insure that all funds passing through the hands of the financial officers are duly accounted for, but make plain the nature of the transactions involved. No railroad or important industrial concern could successfully carry on its affairs for a moment without such a system, and no more can a municipal corporation.

“What we need is a thorough system of municipal ‘cost keeping,’

together with a comprehensive system of centrally controlled 'administrative accounts.' More than this: These records and results should be translated into simple, plain English and currently reported to citizen-stockholders of the corporation organized to protect and foster the common weal. Until this is done we as citizens are putting a premium on graft, we are providing the conditions for a constantly increasing infection that must corrupt, degrade, and ultimately destroy the ability of the people to coöperate for their own protection and welfare.

"Nor are we lacking in the experience as to administrative methods which will enable the officer, the council of the elector, to obtain full and complete information on every subject and transaction concerning which information is needed for purposes of intelligent control. These methods have already been established in the management of private corporations. They have also been applied to different aspects of public business. It remains only for electors to demand and insist on the introduction of these established methods of administrative accounting—to demand and insist on the introduction of scientific methods of obtaining accurate operative data—to demand and insist on the introduction of adequate methods of recording the evidence by means of which responsibility may be located for each order or advice given in the direction of the affairs of a municipality. In a word, it remains only for electors to shift the emphasis from men and measures to methods of administration and to demands for a full and accurate knowledge of results to avail themselves of the benefits to be derived from both."

This is the one great need that must be met if further advance is to be made in improving municipal administration. Dr. Cleveland has already rendered a great service in the original delivery of the addresses and publication of the papers here brought together, and it is much to be hoped that in their more permanent form they will reach a still wider audience. Certainly no one concerned in any way with municipal affairs can fail to read almost any one of the papers without great profit, or without partaking of some of the zeal of the author in demanding the application to the management of city affairs of the best possible scientific and technical principles and practices.

W. F. WILLOUGHBY.